

HOUSE No. 2288

Mrs. Walrath of Stow, petition of Patricia A. Walrath and others for legislation to provide for income tax exemptions for families caring for their elderly relatives at home. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Patricia A. Walrath	Dianne Wilkerson
Pamela P. Resor	Colleen M. Garry
Richard T. Moore	Robert Correia
Scott P. Brown	Joyce A. Spiliotis
Brian P. Lees	Denis E. Guyer
Brian Knuuttila	Carl M. Sciortino, Jr.
Timothy J. Toomey, Jr.	Anne M. Gobi
Benjamin Swan	Shirley Owens-Hicks
Kathi-Anne Reinstein	Peter V. Kocot
Christine E. Canavan	Gale D. Candaras
Paul J. Donato	Barbara A. L'Italien
Edward G. Connolly	Theodore C. Speliotis
Thomas P. Kennedy	John W. Scibak
Eugene L. O'Flaherty	David M. Torrisi
Robert M. Koczera	Marie P. St. Fleur
David Paul Linsky	Patricia A. Haddad
Jeffrey Davis Perry	Susan C. Fargo
William Lantigua	Louis L. Kafka
Cory Atkins	Stephen R. Canessa
Anthony J. Verga	Alice Hanlon Peisch
John A. Lepper	Emile J. Goguen
Alice K. Wolf	Walter F. Timilty

In the Year Two Thousand and Five.

AN ACT TO PROVIDE INCOME TAX EXEMPTIONS FOR FAMILIES CARING FOR THEIR ELDERLY RELATIVES AT HOME.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3, Part B, paragraph (b)(1) of Chapter 62
2 of the General Laws, as most recently appearing in the 2002
3 Official Edition, is hereby amended by adding the following new
4 paragraph:—

5 (D) an additional exemption of four thousand dollars if the
6 taxpayer provided more than one-half of the support for an elderly
7 relative who has attained at least the age of seventy provided that
8 the elderly relative resided with the taxpayer for more than eight
9 months of the taxable year and that the adjusted gross income of
10 the taxpayer does not exceed thirty thousand dollars for the year
11 in which the exemption is being claimed.

1 SECTION 2. Section 3, Part B, paragraph (b)(2) of Chapter 62
2 of the General Laws is amended by adding the following new
3 paragraph:—

4 (D) an additional exemption of four thousand dollars if the
5 taxpayer provided more than one-half of the support for an elderly
6 relative who has attained at least the age of seventy provided that
7 the elderly relative resided with the taxpayer for more than eight
8 months of the taxable year and that the adjusted gross income of
9 the taxpayer does not exceed forty thousand dollars for the year in
10 which the exemption is being claimed.

1 SECTION 3. The commissioner shall adopt rules and regula-
2 tions governing the provisions of this act that are not consistent
3 with the provisions contained herein.

1 SECTION 4. The provisions of this act shall be effective for
2 taxable years beginning January 1, two thousand and